1	HOWARD B. GROBSTEIN, CPA Grobstein Teeple LLP				
2	6300 Canoga Avenue, Suite 1500W				
3	Woodland Hills, California 91367 Telephone: (818) 532-1020				
4					
5	Email: hgrobstein@gtllp.com; documents@gtllp	o.com			
6	Proposed Accountants for Nancy J. Zamora, Chapter 7 Trustee				
7 8	UNITED STATES BA	NKRUPTCY COURT			
9	CENTRAL DISTRICT OF CALIFORNIA	- SAN FERNANDO VALLEY DIVISION			
10					
11	In re	Case No.: 1:21-bk-10079-MT			
12	ARA ERIC HUNANYAN,	Chapter 7			
13		NOTICE OF APPLICATION AND			
14		APPLICATION OF CHAPTER 7			
15		TRUSTEE, NANCY J. ZAMORA, FOR AUTHORIZATION TO EMPLOY			
16	Debtor.	GROBSTEIN TEEPLE LLP AS			
17	Debtor.	ACCOUNTANTS EFFECTIVE JANUARY 28, 2021; STATEMENT OF			
18		DISINTERESTEDNESS IN SUPPORT THEREOF [11 U.S.C. §§327(a) and 330, Fed.			
19		R. Bank. P. 2014 and Loc. Bankr. R. 2014-			
20		1(b)(1)]			
21		[No Hearing Required]			
22					
23	TO THE HONODARIE MAIDEEN	TIGHE, UNITED STATES BANKRUPTCY			
23	TO THE HONORABLE MAUREEN	HOHE, UNITED STATES DANKAULIC			

TO THE HONORABLE MAUREEN TIGHE, UNITED STATES BANKRUPTCY JUDGE, THE DEBTOR AND HIS COUNSEL, THE OFFICE OF THE UNITED STATES TRUSTEE, AND INTERESTED PARTIES:

**PLEASE TAKE NOTICE** that Applicant, Nancy J. Zamora, the duly appointed and acting chapter 7 trustee (the "Trustee" or "Applicant") of the bankruptcy estate (the "Estate") of the above-captioned Debtor hereby moves for an order authorizing the employment of Grobstein Teeple LLP

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("GT" or the "Firm"), as her accountants effective January 28, 2021, consistent with Federal Rule of Bankruptcy Procedure 6003 and Notes of the Advisory Committee thereto (the "Application").

PLEASE TAKE FURTHER NOTICE that the Application is supported by the Notice of Application, the Application, the Statement of Disinterestedness submitted in support of the Application, and the entire record of the case, and any other evidence properly presented to the Court in support of the Application.

**PLEASE TAKE FURTHER NOTICE** that, pursuant to Local Bankruptcy Rule 9013-1(f), any opposition or objection to the relief requested in this Notice and Application, and request for hearing on any opposition or objection must be submitted in writing and must be filed and served within fourteen (14) days after the date of mailing of this Notice and Application. The response or opposition to the application shall be filed with the Bankruptcy Court and served on the United States Trustee, at 915 Wilshire Blvd, Suite 1850, Los Angeles, California 90017, the Trustee at U.S. Bank Tower, 633 West 5<sup>th</sup> Street, Suite 2600, Los Angeles, California 90071, and the proposed accountant for the Trustee, Grobstein Teeple LLP at the address on the upper left-hand of the caption page.

PLEASE TAKE FURTHER NOTICE that the failure to timely file and serve any opposition or objection shall be deemed by the Bankruptcy Court to be consent to the relief requested in this Notice and Application.

Dated: February 17,2021

Howard B. Grobstein

Proposed Accountant for

Nancy J. Zamora, Chapter 7 Trustee

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This bankruptcy case was commenced by the filing of a Voluntary Petition by Ara Eric Hunanyan ("Debtor") under Chapter 7 of Title 11 of the United States Code on January 19, 2021 (the "Petition Date"). Thereafter, Nancy J. Zamora was appointed as the Chapter 7 Trustee.

Based on the Trustee's review of pleadings, documents, and other information provided, the Trustee has determined that it is necessary and appropriate to retain the services of an accountant to provide certain specified services as well as those typically provided by a certified public accountant on behalf of a trustee and a bankruptcy estate. Specifically, Applicant proposes to retain an accountant to perform, among other tasks, the following specific acts:

- a. Obtain and evaluate financial records;
- b. Evaluate assets and liabilities of the Debtor and Estate;
- c. Evaluate tax issues related to the Debtor and Estate;
- d. Prepare tax returns;
- e. Provide litigation consulting if required; and
- f. Provide accounting and consulting services requested by the Applicant and his counsel.

As shown by the biographical information attached as **Exhibit A** hereto and incorporated herein by this reference, the Firm and its professionals are very experienced in insolvency, bankruptcy and reorganization matters and are well-qualified to represent Applicant. A copy of the schedule of the Firm's current billing rates for accountants and paraprofessionals of the Firm is attached hereto as **Exhibit B** and incorporated herein by this reference.

The Firm understands and agrees to accept employment on grounds that its fees may be awarded only by application to and approval by this Court after notice and a hearing. The Firm seeks employment pursuant to 11 U.S.C. §330, Federal Rule of Bankruptcy Procedure 6003, and Notes of the Advisory Committee thereto. The Firm is familiar with the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules and the Guidelines of the United States Trustee and will comply with them.

The Firm's Statement of Disinterestedness is attached.

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Applicant is satisfied from the attached Statement of Disinterestedness that employment of the Firm as accountants would be in the best interests of the Estate.

WHEREFORE, Applicant respectively requests that it be authorized to employ GT, effective as of January 28, 2021, pursuant to 11 U.S.C. §§ 327 and 330, and in accordance with Rule 2014 of the Federal Rules of Bankruptcy Procedure and Local Bankruptcy Rule 2014-1(b), Federal Rule of Bankruptcy Procedure 6003, and Notes of the Advisory Committee thereto, on the terms stated herein.

Dated: February 17, 2021

Chapter 7 Trustee for the estate of Ara Eric

Hunanyan

Attorney or Party Name, Address, Telephone & F	ΑX
Nos., State Bar No. & Email Address	

HOWARD B. GROBSTEIN, CPA Grobstein Teeple LLP 6300 Canoga Avenue, Suite 1500W Woodland Hills, California 91367 Telephone: (818) 532-1020

Facsimile: (818) 532-1120

Email: hgrobstein@gtllp.com, documents@gtllp.com

Proposed Accountants for Chapter 7 Trustee,

Nancy J. Zamora

Attorney for:

FOR COURT USE ONLY

## UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA - SAN FERNANDO VALLEY DIVISION

In re:

ARA ERIC HUNANYAN,

CASE NO.: 1:21-bk-10079-MT

CHAPTER: 7

#### STATEMENT OF DISINTERESTEDNESS FOR EMPLOYMENT OF PROFESSIONAL PERSON UNDER FRBP 2014

(File with Application for Employment)

Debtor(s).

[No Hearing Required]

1. Name, address and telephone number of the professional (Professional) submitting this Statement:

Grobstein Teeple LLP 6300 Canoga Avenue, Suite 1500W Woodland Hills, California 91367

- 2. The services to be rendered by the Professional in this case are (specify):
  - Accountants to the Chapter 7 Trustee. 1. Obtain and evaluate financial records; 2. Evaluate assets and liabilities of Debtor and Estate; 3. Evaluate tax issues related to Debtor and Estate; 4. Prepare tax returns; 5. Provide litigation consulting if required; and 6. Provide accounting and consulting services requested by the Applicant and his counsel
- 3. The terms and source of the proposed compensation and reimbursement of the Professional are (specify):

  The Firm understands and agrees to accept employment on grounds that its fees may be awarded only by application to and approval by this Court after notice and a hearing. It is contemplated that Grobstein Teeple will seek compensation and reimbursement of expenses from the Estate based upon its normal and usual hourly billing rates and may seek interim compensation as permitted by U.S.C. §§ 330 and 331.

4. The nature and terms of retainer (i.e., nonrefundable versus an advance against fees) held by the Professional are (specify):

The Firm was not paid a monetary retainer.

- 5. The investigation of disinterestedness made by the Professional prior to submitting this Statement consisted of (specify):
  - GT performs the following in order to ensure there are no conflicts of interest: Send an email to all employees of the Firm including partners, professionals and administrative staff requiring a positive confirmation that they have no conflicts; The email that is sent out includes the names of all parties including the Debtor, Debtor's counsel, all creditors listed in the Debtor's schedules, and any other relevant parties listed in the bankruptcy schedules; Electronic comparison of all names of parties included in the bankruptcy schedules to our client list; Electronic comparison of all names of parties included in the bankruptcy schedules to our billing system.
- 6. The following is a complete description of all of the Professional's connections with the Debtor, principals of the Debtor, insiders, the Debtor's creditors, any other party or parties in interest, and their respective attorneys and accountants, the United States trustee, or any person employed in the office of the United States trustee (specify, attaching extra pages as necessary):
  - Dimple Mehra, a former employee of the Office of the United States Trustee, Riverside Division, accepted a position with the Firm and began work on July 22, 2019. While employed at the Office of the United States Trustee, Ms. Mehra performed services on numerous cases for me. As a current employee of GT, Ms. Mehra will not provide any services involving any cases and/or Debtors that filed their petitions prior to July 22, 2019 and were based out of the Riverside Division of the Central District. The Firm of which the Trustee is a member has represented me in matters where I am the Trustee, which matters are completely unrelated to the instant case. The Firm has also represented the Trustee in other unrelated cases. Finally, members of the Firm have socialized on occasion with the Trustee and with other members of the firm of which the Trustee is a member. The Firm is not and was not an investment banker for any outstanding security of the Debtor. The Firm is not and was not, within three years before the date of the filing of the Petition herein, an investment banker for a security of the Debtor, or an attorney for such an investment banker in connection with the offer, sale or issuance of any security of the Debtor. The Firm is not and was not, within two years before the date of filing of the Petition herein, a director, officer or employee of the Debtor or of any investment banker for any security of the Debtor. The Firm neither holds nor represents any interest materially adverse to the interest of the Estate or of any class of creditors or equity security holders, for reason of any direct or indirect relationship to, connection with, or interest in, the Debtor, the Chapter 7 Trustee, or an investment banker for any security of the Debtor, or for any other reason.
- 7. The Professional is not a creditor, an equity security holder or an insider of the Debtor, except as follows:
- 8. The Professional is not and was not, within 2 years before the date of the filing of the petition, a director, officer or employee of the Debtor.
- 9. The Professional does not have an interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtor, or for any other reason, except as follows (specify, attaching extra pages as necessary):
- 10. Name, address and telephone number of the person signing this Statement on behalf of the Professional and the relationship of such person to the Professional (*specify*):

Howard B. Grobstein, Partner Grobstein Teeple LLP 6300 Canoga Avenue Suite 1500 Woodland Hills, California 91367 818-532-1020 Case 1:21-bk-10079-MT Doc 18 Filed 02/17/21 Entered 02/17/21 11:01:01 Desc Main Document Page 7 of 19

11. The Professional is not a relative or employee of the United States trustee or a bankruptcy judge, except as follows (specify, attaching extra pages as necessary):

12. Total number of attached pages of supporting documentation: 0

13. After conducting or supervising the investigation described in paragraph 5 above, I declare under penalty of perjury under the laws of the United States, that the foregoing is true and correct except that I declare that paragraphs 6 through 9 are stated on information and belief.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

	PROOF OF SERVICE OF DOCUMENT			
1	I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:			
2	6300 Canoga Avenue, Suite 1500W, Woodland Hills, CA 91367			
3				
4	A true and correct copy of the foregoing document entitled (specify): NOTICE OF APPLICATION AND			
5	APPLICATION OF CHAPTER 7 TRUSTEE, NANCY J. ZAMORA, FOR AUTHORIZATION TO EMPLOY GROBSTEIN TEEPLE LLP AS ACCOUNTANTS EFFECTIVE JANUARY 28, 2021; STATEMENT OF			
6	DISINTERESTEDNESS IN SUPPORT THEREOF WITH PROOF OF SERVICE will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner stated below:			
7	1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling			
8	General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On February 17, 2021, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined			
9	that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:			
10	Nancy J. Zamora – zamora3@aol.com nzamora@ecf.axosfs.com			
11	Navid Kohan - on behalf of Debtor Ara Eric Hunanyan support@kohanlaw.com, navid@kohanlawcenter.com; r51490@notify.bestcase.com			
12	United States Trustee (SV) – ustpregion16.wh.ecf@usdoj.gov			
13	Service information continued on attached page			
14	2. SERVED BY UNITED STATES MAIL:			
15	On February			
16	first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.			
17	<u>Debtor</u> Honorable Maureen A. Tighe			
18	Ara Eric Hunanyan United States Bankruptcy Court 16925 Gault Street Central District of California			
19	Van Nuys, CA 91406 21041 Burbank Boulevard, Suite 324 / Courtroom 302 Woodland Hills, CA 91367			
20	Service information continued on attached page			
21	3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL			
	(state method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on (date) , I served the following persons and/or entities by personal delivery, overnight mail service, or (for			
22	those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the			
23	judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge <u>will be completed</u> no later than 24 hours after the document is filed.			
24				
25	Service information continued on attached page			
26	I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.			
27	2-17-2-21 Ken Zerehi			
28	Date Printed Name Signature			
- 1	I			

Case # 1:21-bk-10079-MT

Ara Eric Hunanyan

## U.S. Mail Service List

AMERICAN EXPRESS NATIONAL BANK C/O BECKET AND LEE LLP PO BOX 3001 MALVERN PA 19355-0701

AMERICAN HONDA FINANCE 10801 WALKER ST CYPRESS, CA 90630

**DSNB MACYS** PO BOX 8218 MASON, OH 45040

**HOVIK MEGUERIAN** 6016 FALLBROOK AVE SUITE 101 WOODLAND HILLS, CA 91367

JPMCB HOME 700 KANSAS LANE MONROE, LA 71203

KATHRYN IRENE PHILLIPS, ESQ. 5429 CAHUENGA BLVD NORTH HOLLYWOOD, CA 91601

MACYS/DSNB PO BOX 8218 MASON, OH 45040

PORTFOLIO RECOV ASSOC 120 CORPORATE BLVD STE 100 NORFOLK, VA 23502

SHERMAN WAY TOWNHOMES, HOA 1440 HIGHLAND AVE. GLENDALE, CA 91202

SO CALIF EDISON COMPANY 2131 WALNUT GROVE AVE ROSEMEAD, CA 91770

**WELLS FARGO** PO BOX 5119 SIOUX FALLS, SD 57117

WELLS FARGO HM MORTGAG PO BOX 10335 DES MOINES, IA 50306

WELLS FARGO HOME MORTG LOAN SERVICE CREDIT DISPUTE SAN ANTONIO, TX 78265

WESTLAKEFI **4751 WILSHIRE BLVD** LOS ANGELES, CA 90010

WFB CD SVC CREDIT BUREAU DISPUTE RESOLUTI DES MOINES, IA 50306

#### FIRM BIOGRAPHIES

#### **PARTNERS**

HOWARD B. GROBSTEIN, CPA/CFF, CFE, California State University, Northridge (B.S. - Accountancy) is a Partner in the firm. He has acted as a Chapter 7 and Chapter 11 Trustee and Chapter 11 Examiner in the Central and Northern Districts of California. He has testified as an expert witness in District, Bankruptcy and State court cases. Mr. Grobstein has conducted numerous fraud investigations. He is a member of the Board of Directors and past Chair of the Los Angeles/Orange County Chapter of the California Receiver's Forum. He was President of the Los Angeles Bankruptcy Forum for 2013. Mr. Grobstein was the Treasurer of the Los Angeles/Orange County chapter of the Turnaround Management Association.

**KERMITH BOFFILL, CPA,** California State University, Northridge (B.S. - Accountancy) is a Partner in the firm. Mr. Boffill has worked in private and public accounting on a variety of audit and taxation engagements specializing in taxation of entities and individuals. Mr. Boffill has experience in bankruptcy matters including individual liquidations, corporate reorganizations and liquidations.

**BENJAMIN L. HOWARD, CPA,** University of Denver (M.A. Accountancy; B.S. - Accountancy) is a Partner in the firm. Mr. Howard has over 10 years of experience in bankruptcy, litigation support and forensic accounting services.

**JEFFREY LEONARD, CPA,** San Diego State University (B.S. -Accounting, Emphasis in Small Business) is a Partner in the firm. Mr. Leonard advises on issues such as buying/selling Real Estate, business concerns, retirement/tax planning, investments and allocations, and estate planning.

#### FIRM BIOGRAPHIES

**BRIAN LUNDEEN, M.A.S., CFE**, Northern Illinois University (M.S. - Accountancy) and Northern Illinois University (B.S. - Accountancy) is a Partner with the firm. Mr. Lundeen specializes in providing forensic accounting, litigation support, and fraud investigation services.

RACHEL ROJANY, CPA, University of California, Santa Cruz (B.A. – Business Management Economics) is a Partner at the firm. Ms. Rojany's professional experience is focused in individual and business tax compliance and planning, with experience in an array of different industries from entertainment and media, professional services, to real estate and high net worth individuals and families. She is a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants.

**EDDIE SHAMAS, CPA**, California State University, Northridge (B.S. – Accountancy; B.S. - Finance) is a Partner in the firm. Mr. Shamas has experience in providing assurance services to a variety of publicly traded and privately held companies in the manufacturing, distribution, retail, and service industries. He is a member of California Certified Public Accountants.

KURT H. STAKE, CPA, MBA, CMA, CFE, CFF, CVA, ABV, University of Southern California (B.S. - Accounting), Chapman University (MBA), is a Partner in the firm. Mr. Stake has over 25 years of forensic accounting, financial damages, business valuation and litigation expert witness experience. Mr. Stake testifies as an expert witness in jury trials, bench trials, depositions and arbitrations on behalf of both plaintiffs and defendants for State and Federal matters.

**JOSHUA TEEPLE**, **CPA/CFF**, **CFE**, **CISA**, **CITP**, University of Colorado, Boulder (B.S. - Business Administration) is a Partner in the firm. Mr. Teeple specializes in providing forensic accounting and forensic technology services and testifies as an expert witness in such

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GROBSTEIN TEEPLE LLP

#### FIRM BIOGRAPHIES

matters. Mr. Teeple has conducted multiple fraud investigations and regularly provides litigation consulting services.

#### **PRINCIPALS**

ERIK RASMUSSEN, is a Principal and head of Cyber Security and Risk Management Solutions for the firm. He is an active attorney in Washington State with over 15 years of experience. Prior to joining the firm, Mr. Rasmussen was a Managing Director at a global risk management firm covering incident response and governance. Mr. Rasmussen was also a Secret Service agent for 9 years and conducted dozens of domestic and international computer crimes investigations.

STEVEN ROOPENIAN, CFE, California State University, Long Beach (B.S. - Business Management) is a Principal in the firm. Mr. Roopenian has experience in bankruptcy, forensic accounting, and litigation support. He is a member of the Association of Certified Fraud Examiners, the Turnaround Management Association, the Association of Insolvency and Restructuring Advisors, and the Los Angeles Bankruptcy Forum. Additionally, Mr. Roopenian assisted the treasurer of the Los Angeles/Orange County chapter of the Turnaround Management Association during his tenure.

KAILEY WRIGHT, CIRA, University of California, Santa Barbara (B.A. - Economics, emphasis in Accounting) is a Principal in the firm. Ms. Wright specializes in providing accounting services related to bankruptcy, forensic accounting and litigation support for her clients. She is currently the President of the Los Angeles Bankruptcy Forum. She is an active member of the Orange County Bankruptcy Forum and International Women's Insolvency & Restructuring Confederation.

#### FIRM BIOGRAPHIES

#### **PROFESSIONALS**

**HENRY ADAMS**, Chapman University (B.S. – Business Administration) Emphasis in Finance and (B.A. – Economics) is a Senior Accountant in the firm. Mr. Adams has experience in financial modeling, financial analysis, and business intelligence solutions.

**DEBORA ADJIBABA, CPA**, Emory University Goizueta Business School (BA-Accounting/Finance) is a Manager in the firm. Ms. Adjibaba has experience in auditing public and private companies, including mutual funds, and non-for-profit organizations.

**ELIZABETH BOOCK** is a Consultant in the firm.

**SILVA CHAMICHYAN,** University of California, Northridge (B.S. - Accounting) is a Senior Accountant in the firm. Ms. Chamichyan has experience in corporation tax returns and private equity. Ms. Chamichyan is currently a CPA Candidate with the California Board of Accountancy.

**JESSIE CHUN,** University of California, Los Angeles (B.S. -Accounting) and University of San Diego (B.A. - History) is a Manager in the firm. Ms. Chun has experience in payroll preparation, sales reconciliations, and preparing financial statements.

MATTHEW CIEZCZAK, is an intern with the firm.

NICHOLAS COOPER, University of South Carolina Darla Moore School of Business (BS- Finance/Marketing) is a Staff Accountant in the firm. Mr. Cooper has corporate finance experience in data analysis, including privately held businesses, as well as non-for-profit organizations.

**STEVEN GODOY, CPA, MSA,** San Diego State University (M.S. – Accountancy: Accounting Information Systems; B.S. - Business Administration: Accounting) is a Consultant

#### FIRM BIOGRAPHIES

with the firm. Mr. Godoy has experience with not-for-profit accounting, accounting information systems, and process improvements. He is a member of the American Institute of CPAs, the Association of Latino Professionals For America and the California Society of CPAs.

JOSE A. HERNANDEZ, University of Phoenix (B.S. Management) is the Director of IT for the Firm. Mr. Hernandez is a former United States Marine Veteran and has worked in the technology field for over 20 years. He has experience and knowledge with several platforms and is dedicated to maximizing performance and ensuring a secure network environment.

**DIANNE HYMEL,** is a bookkeeper with the firm.

**CLAUDIA JARQUIN**, is a bookkeeper with the firm.

**KELSEA JOHNSON**, Chapman University (B.S. – Accounting) is a Senior Accountant with the firm. Ms. Johnson has experience in forensic bank reconstructions and financial accounting function including bookkeeping, cash reconciliations, and reporting.

**LINDSAY LOPEZ,** University of California, Northridge (B.S. – Accounting) is a Consultant in the firm.

**BREANNA MCCALLUM**, University of California, Northridge (B.S. – Accounting) is a Consultant in the firm.

MICHAEL E. McCARTHY, CPA, CFE, California State University, Fullerton (Master of Business Administration, Generalist, 1995) and Michigan State University (Bachelor of Arts, Hotel, Restaurant and Institutional Management, 1978) is a Senior Manager with the Firm. He has extensive experience in tax preparation, audit and attestation, litigation support, fraud investigation, and has provided expert witness testimony in Bankruptcy Court, California Superior Court and before various commissions and boards. He is a member of the American

#### FIRM BIOGRAPHIES

Institute of Certified Public Accountants, the California Society of Certified Public Accountants, the American Bankruptcy Institute, and the Association of Certified Fraud Examiners.

**KEVIN MEACHAM**, California State University, Northridge (B.S. - Information Systems with an Option in Business) is a Consultant in the firm. Mr. Meacham is knowledgeable in network technologies, database management, application development, business intelligence, IT audit, enterprise resource planning, project management, and IT security. He has experience in bank record reconstructions for numerous accounts related to fraudulent transactions.

**DIMPLE MEHRA, CFE**, University of Arizona (B.S. – Business Administration) and University of Phoenix (M.S. – Accountancy) is a Director in the firm. Ms. Mehra has experience in providing forensic accounting and analysis services in the public and private sectors. She is a member of the Association of Certified Fraud Examiners.

LUCIA MIER, Santa Monica Community College (A.A. - Accounting) is a Consultant in the firm. Ms. Mier has experience with assisting in preparation of tax return for entities and individuals.

TRACEY MUGA, California State University, Northridge (B.S. - Family and Environmental Studies with an Option in Business) is a Consultant with the firm. Ms. Muga currently is an Auditor for the California Parent Teacher Association. She is bilingual in English and Spanish.

**ALEX ODELL**, Keene State College (B.S – Computer Sciences) is a Cybersecurity Consultant in the firm. Mr. Odell has experience in Forensics Imaging, Penetration Testing and large-scale Archive Analysis.

YASIN PARLAK, Pepperdine University (B.S. – Business Management - Emphasis in

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#### GROBSTEIN TEEPLE LLP

#### FIRM BIOGRAPHIES

Economics) is a Senior Litigation Consultant in the firm. Mr. Parlak has experience in Financial modeling, audits, risk management, internal control analysis, and business intelligence solutions. Mr. Parlak's practice is focused on: litigation support, forensic accounting, and turnaround consulting.

**JORDAN PATTON,** is a staff accountant with the firm.

**BRIAN SIEGEL**, is a Forensic Technology Consultant with the firm. Mr. Siegel has 15 years of experience in the technology field. He is currently pursuing his Bachelor of Science degree in Information Technology-Information Security Systems at the University of Phoenix.

**KENNETH SOLARES, CPA,** California State University, Northridge (B.S. - Finance) is a Manager in the firm. Mr. Solares has experience in accounting, bookkeeping, financial statement analysis and office management.

WILLIAM THOMSEN, CFA, ASA, Columbia University (M.B.A. - Finance), Pomona College (B.A. - Economics) is a Director with the firm. Mr. Thomsen has over 25 years of experience providing business valuations and economic analyses to various businesses. His consulting expertise also includes economic damage assessment and expert testimony for commercial and employment disputes. He has testified on numerous occasions regarding valuation and economic damage issues and has qualified as an expert witness in U.S. District Court and California Superior Court.

JACKIE VACEK, University of St. Thomas, Houston, TX (B.A. – International Studies; M.S.A. - Accounting) is a Staff Accountant in the firm. She has experience in providing tax services to a variety of privately held companies in the manufacturing, O & G, and service industries. She is a member of Beta Alpha Psi.

#### FIRM BIOGRAPHIES

#### **PARAPROFESSIONALS**

**BROOKE BORBA**, University of California, Santa Cruz, (B.A. - English Language and Literature) is a Tax Administrator with the firm. Ms. Borba is also a licensed notary in California.

**WENDI CARRANZA**, Southern California College of Business and Law (A.A. - Paralegal Studies) is a Trustee Administrator in the firm's Riverside office.

LYNN RICE, American College of Hotel & Restaurant Management (Certification Program), is Office Manager of the firm.

**RAMONA ROBINS** is an Assistant Trustee Administrator in the firm's Riverside office.

**DENISE WEISS** is an Assistant Trustee Administrator with the firm.

**CORY ZERA**, University of California, San Diego, (B.A. -Visual Arts: Media) is an Executive Administrator with the firm. Ms. Zera is also a licensed notary in California.

**KEN ZEREHI** is an Assistant with the firm.

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GROBSTEIN TEEPLE LLP

#### **2021 FIRM BILLING RATES**

#### **Partners and Principals**

<u>Name</u>	<u>Rate</u>
Grobstein, Howard	\$525.00
Boffill, Kermith	\$375.00
Howard, Benjamin	\$450.00
Leonard, Jeffrey	\$390.00
Lundeen, Brian	\$375.00
Rasmussen, Erik	\$505.00
Rojany, Rachel	\$325.00
Roopenian, Steven	\$325.00
Shamas, Eddie	\$350.00
Stake, Kurt	\$485.00
Teeple, Joshua	\$475.00
Wright, Kailey	\$335.00

## **Managers and Directors**

<u>Name</u>	<u>Rate</u>
Adams, Dehlia	\$300.00
Adjibaba, Debora	\$285.00
Chamichyan, Silva	\$295.00
Chun, Jessie	\$250.00
Godoy, Steven	\$285.00
Hernandez, Jose	\$250.00
McCarthy, Michael	\$290.00
Mehra, Dimple	\$315.00
Mier, Lucia	\$225.00
Thomsen, William	\$375.00

#### **Staff and Senior Accountants**

<u>Name</u>	<u>Rate</u>
Adams, Henry	\$195.00

Exhibit B 1

# Main Document Page 19 of 19 GROBSTEIN TEEPLE LLP

#### **2021 FIRM BILLING RATES**

Boock, Elizabeth	\$135.00
Ciezczak, Matt	\$135.00
Cooper, Nicholas	\$135.00
Hymel, Dianne	\$85.00
Johnson, Kelsea	\$175.00
Lopez, Lindsay	\$150.00
McCallum, Breanna	\$150.00
Meacham, Kevin	\$225.00
Muga, Tracey	\$200.00
Odell, Alex	\$295.00
Parlak, Yasin	\$200.00
Patton, Jordan	\$115.00
Siegel, Brian	\$275.00
Solares, Kenneth	\$250.00
Vacek, Jackie	\$175.00

## **Para-Professionals**

<u>Name</u>	Rate
Borba, Brooke	\$135.00
Carranza, Wendi	\$135.00
Rice, Lynn	\$125.00
Robins, Ramona	\$125.00
Weiss, Denise	\$95.00
Zera, Cory	\$125.00
Zerehi, Ken	\$85.00

Exhibit B 2